

Questions for the DLGF and SBoA at 2012 Budget Workshop

Department of Local Government Finance: Dan Jones, Assistant Director, Budget Division

1. Do you have to wait a certain number of days to adopt a budget after non-binding review?
 - a. October 1 is the last day for county fiscal body to complete review and issue non-binding recommendation to civil taxing units regarding civil taxing units' proposed 2013 tax rates, levies and budgets. IC 6-1.1-17-3.5
2. Are you going to clarify who the fiscal body is on July 1? Is it the town council or county council?
 - a. In most cases it is the county council. Refer to DLGF Commissioner, Brian Bailey, memo of May 11, 2012
http://www.in.gov/dlgf/files/120511_Review_and_Adoption_of_Budgets_and_Levies_of_Certain_Public_Libraries.pdf
 - i. "If the assessed valuation of a public library is entirely contained within a city or town or the assessed valuation of a public library is not entirely contained within a city or town but the public library was originally established by the city or town, the governing body must, before September 2, submit its proposed budget and property tax levy to the city or town fiscal body in the manner prescribed by the DLGF."
3. Is there going to be an explanation of Form 4B?
 - a. Your DLGF representative is your expert on the Form 4B.
 - b. There are resources on the LDO workshop page for the forms. See <http://www.in.gov/library/ldoworkshops.htm>
 - i. See Budget 100 Workshop from 2010 Adobe Connect Audio with PowerPoint for:
 - ii. [Introduction to Budget: Form 1 and 2](#) – Karen Ainslie
 - iii. [Form 4B or 16 Line Statement](#) – Dan Jones
4. Do you have to wait a certain number of days to adopt budget after the non-binding review?
 - a. There is no longer the 15 days.
 - b. See the DLGF budget calendar for October 22. First there is a public hearing that must be held at least ten (10) days before the budget is adopted (except in Marion County and in second class cities). IN OTHER WORDS, THIS DEADLINE IS SUBJECT TO THE SCHEDULING OF THE ADOPTION HEARING, WHICH COULD BE HELD BEFORE NOVEMBER 1.
5. Has the formula changed for the Average Growth Quotient? No
6. Should we use net assessed value or gross assessed value? Use net assessed value.
7. I am confused about the October 1 deadline, last day for county fiscal body to complete review and issue nonbinding recommendation. Who is responsible for the advertisement of budget adoption if the library budget exceeds the growth quotient?
 - a. The law now "allows" for the fiscal body to advertise the public hearing and adoption meeting dates. However, please note that it allows, it does not require it. Libraries need to follow up with the fiscal body to make sure either the library or the fiscal body does the advertisement.

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8. Do we need county fiscal body approval before we submit our budget if we do not go above the average growth quotient?
 - a. Yes. You submit the library budget to the county fiscal body review no later than September 1 and then county fiscal body completes the review, non-binding, no later than October 1.
9. Current law calls for a reassessment every five years. Certified AV will be available in August.
10. Additional appropriation legislation takes effect on July 1, 2012.
 - a. HEA 1072 – Sect. 29 amends IC 6-1.1-18-5 effective July 1, 2012 to require additional appropriations for units that have annual appropriations approved by that body before they can submit them to the DLGF. This applies to libraries when the additional appropriation causes the budget to exceed the AVGQ even though the original budget only received the non-binding recommendation
11. Please clarify the PTRC lump sum distribution issue. Are we to put just the 2011 portion into the Excess Levy Fund and not the January to April 2012 amount?
 - a. See Brian Bailey, Commissioner of DLGF, memo of May 25, 2012
http://www.in.gov/dlgf/files/120525_Guidance_on_2011_Undistributed_and_2012_Additional_CAGIT_PTRC_Distributions.pdf
“...the Department directs taxing units to place the additional PTRC above the original certification of the PTRC amounts for 2011 and 2012 into their levy excess fund.”

State Board of Accounts, Charlie Pride, Supervisor, Cities, Towns and Libraries

1. With more and more records as electronic version, such the Annual Finance Report, what is the policy with regard to email?
 - a. Consult Indiana Commission on Public Records on retention. There are two documents for the retention of paper records:
<http://www.in.gov/icpr/2739.htm>
Public Libraries(LIB) retention schedule is found under heading **Other Local Retention Schedules.**
County/Local General Retention Schedule (Gen) is found under heading **Cities, Towns & Special Districts.**
 - b. Visit <http://www.in.gov/icpr/2378.htm> for policies on email retention
2. The treasurer of the library is covered by a surety bond. The bond must be payable to the State of Indiana. Whenever library recovers financial loss from insurer due to malfeasance, then the insurance claim is paid to the State of Indiana, not the library.
3. For a presentation on sales tax by the Indiana Department of Revenue follow this link
http://www.in.gov/library/files/Indiana_Department_of_Revenue.pdf